

**CLARK COUNTY BOARD OF EQUALIZATION**www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**PROPERTY OWNER: HPA BORROWER 2018-1 ML LLC**

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 109583-966**PROPERTY LOCATION:** 14305 NE 40th Cir
Vancouver, WA 98682**PETITION: 385****ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 162,400	\$	162,400
Improvements	\$ 370,568	\$	366,584
Personal property			
ASSESSED VALUE	\$ 532,968	BOE VALUE	\$ 528,984

Date of hearing: May 24, 2022

Recording ID# HPA52422

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,058 square feet, built in 2010 and is of fair plus construction quality located on 0.16 acres.

The appellant submitted three comparable sales [#986053-543 sold for \$488,476 in January 2021; #986053-545 sold for \$486,793 in September 2020; and #986053-540 sold for \$487,076 in September 2020].

The appellant requested a value of \$499,100.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The Assessor's sales grid indicated a value of \$528,984.

The appellant's comparable sales indicated a value of \$499,100 while the Assessor's sales grid indicated a value of \$528,984.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$528,984 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: HP WASHINGTON I LLC**

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 110184-514**PROPERTY LOCATION:** 16312 NE 12th St
Vancouver, WA 98684**PETITION: 386****ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 153,900	\$	153,900
Improvements	\$ 221,997	\$	221,997
Personal property			
ASSESSED VALUE	\$ 375,897	BOE VALUE	\$ 375,897

Date of hearing: May 24, 2022**Recording ID#** HPA52422**Hearing Location:** By remote WebEx video conference and/or teleconference**Attendees (all through virtual conference):****Board of Equalization Members:**

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,616 square feet, built in 1996 and is of fair plus construction quality located on 0.14 acres.

The appellant submitted three comparable sales [#110184-484 sold for \$345,000 in August 2020; #110184-544 sold for \$355,000 in December 2020; and #110184-778 sold for \$330,800 in March 2020].

The appellant requested a value of \$370,200.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales support the assessed value of \$375,897.

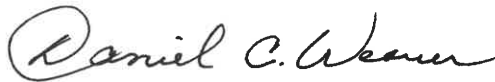
DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$375,897 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
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564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 2019-2 LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 110185-015

PROPERTY LOCATION: 1604 NE 158th Ct
Vancouver, WA 98684

PETITION: 387

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 141,250	\$	141,250
Improvements	\$ 349,849	\$	349,849
Personal property			
ASSESSED VALUE	\$ 491,099	BOE VALUE	\$ 491,099

Date of hearing: May 24, 2022

Recording ID# HPA52422

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,460 square feet, built in 2013 and is of average construction quality located on 0.15 acres.

The property was purchased for \$445,000 in May 2019. The appellant submitted three comparable sales [#164561-010 sold for \$408,525 in March 2020; #164524-006 sold for \$425,000 in July 2020; and #164340-198 sold for \$385,000 in March 2020].

The appellant requested a value of \$476,800.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales support the assessed value of \$491,099.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$491,099 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 2016-2 LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 110186-534

PROPERTY LOCATION: 3993 NW Currawong Ct
Camas, WA 98607

PETITION: 388

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 203,400	\$	203,400
Improvements	\$ 402,169	\$	402,169
Personal property			
ASSESSED VALUE	\$ 605,569	BOE VALUE	\$ 605,569

Date of hearing: May 24, 2022

Recording ID# HPA52422

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,733 square feet, built in 2005 and is of good minus construction quality located on 0.17 acres.

The appellant submitted four comparable sales [#110186-406 sold for \$500,000 in December 2020; #110186-392 sold for \$558,500 in September 2020; #110186-474 sold for \$628,000 in October 2020; and #90264-616 sold for \$601,966 in August 2020].

The appellant requested a value of \$562,200.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales #101186-474 and #12817-038 clearly support the assessed value of \$605,569.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$605,569 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 2018-1 MS LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 110288-020

PROPERTY LOCATION: 614 NE 124th Ave
Vancouver, WA 98684

PETITION: 389

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 163,850	\$	163,850
Improvements	\$ 172,802	\$	172,802
Personal property			
ASSESSED VALUE	\$ 336,652	BOE VALUE	\$ 336,652

Date of hearing: May 24, 2022

Recording ID# HPA52422

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,248 square feet, built in 1970 and is of fair plus construction quality located on 0.23 acres.

The appellant submitted three comparable sales [#110288-140 sold for \$252,000 in February 2020; #110286-154 sold for \$261,460 in December 2020; and #110286-124 sold for \$291,000 in November 2020].

The appellant requested a value of \$273,300.

The appellant's comparable sales do not sufficiently support a value to overcome the assessed value of \$336,652.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$336,652 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: HPA BORRWER 2018-1 MS LLC**

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 112457-000**PROPERTY LOCATION:** 8904 SE Porter Rd
Vancouver, WA 98664**PETITION: 390****ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 272,500	\$	272,500
Improvements	\$ 417,762	\$	417,762
Personal property			
ASSESSED VALUE	\$ 690,262	BOE VALUE	\$ 690,262

Date of hearing: May 24, 2022**Recording ID#** HPA52422**Hearing Location:** By remote WebEx video conference and/or teleconference**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,909 square feet, built in 1965 and is of average plus construction quality located on 0.44 acres. The home includes an additional 476 square feet of unfinished basement space.

The appellant submitted three comparable sales [#37917-808 sold for \$421,000 in August 2020; #37913-288 sold for \$408,000 in May 2020; and #112528-004 sold for \$390,500 in April 2020].

The appellant requested a value of \$552,300.

The Assessor's evidence included six sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales support the assessed value of \$690,262.

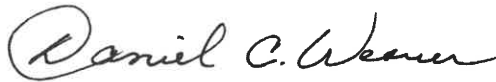
DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$690,262 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 2018-1 ML LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 115050-124

PROPERTY LOCATION: 16905 SE 2nd St
Vancouver, WA 98684

PETITION: 391

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 156,600	\$	156,600
Improvements	\$ 280,013	\$	280,013
Personal property			
ASSESSED VALUE	\$ 436,613	BOE VALUE	\$ 436,613

Date of hearing: May 24, 2022

Recording ID# HPA52422

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,323 square feet, built in 2000 and is of average minus construction quality located on 0.13 acres.

The appellant submitted three comparable sales [#115050-028 sold for \$362,000 in May 2020; #115050-238 sold for \$407,500 in June 2020; and #108858-522 sold for \$345,000 in March 2020].

The appellant requested a value of \$410,300.

The Assessor's evidence included three sales adjusted for time (two parcels were also used by the appellant), a 2021 property information card, a sales scatter chart, a list of sales, a comparable sales map, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales support the assessed value of \$436,613.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$436,613 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: HPA II BORROWER 2019-1 LLC**

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 117894-166**PROPERTY LOCATION:** 2802 NE 148th St
Vancouver, WA 98686**PETITION: 392****ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 156,750	\$	156,750
Improvements	\$ 222,389	\$	222,389
Personal property			
ASSESSED VALUE	\$ 379,139	BOE VALUE	\$ 379,139

Date of hearing: May 24, 2022**Recording ID#** HPA52422**Hearing Location:** By remote WebEx video conference and/or teleconference**Attendees (all through virtual conference):**

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a bi-level (split entry) residence with 1,583 square feet, built in 1981 and is of fair plus construction quality located on 0.23 acres.

The property was purchased for \$370,000 in February 2019. The appellant submitted three comparable sales [#117890-538 sold for \$340,000 in May 2020; #117890-574 sold for \$338,200 in December 2020; and #117894-102 sold for \$375,500 in December 2020].

The appellant requested a value of \$354,300.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales clearly support the assessed value of \$379,139.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$379,139 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: HPA BORRWER 2018-1 MS LLC**

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 118254-754**PROPERTY LOCATION:** 3103 NE 115th Cir
Vancouver, WA 98686**PETITION: 393****ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION	
ASSESSED VALUE		(BOE) VALUE	
Land	\$ 130,400	\$ 130,400	
Improvements	\$ 430,154	\$ 430,154	
Personal property			
ASSESSED VALUE	\$ 560,554	BOE VALUE	\$ 560,554

Date of hearing: May 24, 2022**Recording ID#** HPA52422**Hearing Location:** By remote WebEx video conference and/or teleconference**Attendees (all through virtual conference):**

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,066 square feet, built in 1991 and is of good construction quality located on 0.26 acres.

The appellant submitted four comparable sales [#118254-658 sold for \$525,955 in September 2020; #118259-336 sold for \$520,000 in May 2020; #118255-404 sold for \$569,000 in December 2020; and #118255-548 sold for \$570,000 in July 2020].

The appellant requested a value of \$553,000.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The sales grid provided by the Assessor was for property #146659-010 and not the subject property. The subject property however was sold in September 2021 for \$586,600.

The Assessor's value of \$560,554 is supported by the subsequent sale in September 2021.

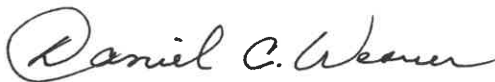
DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$560,554 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
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564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA II BORROWER 2020-1 ML LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 148056-010

PROPERTY LOCATION: 1719 NE 72nd Cir
Vancouver, WA 98665

PETITION: 402

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 112,800	\$	112,800
Improvements	\$ 400,460	\$	400,460
Personal property			
ASSESSED VALUE	\$ 513,260	BOE VALUE	\$ 513,260

Date of hearing: May 24, 2022

Recording ID# HPA52422

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,906 square feet, built in 2006 and is of average plus construction quality located on 0.14 acres.

The property was purchased for \$440,000 in October 2019. The appellant submitted four comparable sales [#148056-024 sold for \$494,900 in October 2020; #148056-026 sold for \$464,000 in August 2020; #99535-108 sold for \$429,000 in March 2020; and #99535-016 sold for \$497,000 in October 2020].

The appellant requested a value of \$485,200.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales grid supports the assessed value of \$513,260.


DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$513,260 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

***** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. *****



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 2019-1 MS LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 153999-010

PROPERTY LOCATION: 15219 NE 81st Way
Vancouver, WA 98682

PETITION: 404

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 143,750	\$	143,750
Improvements	\$ 396,528	\$	386,250
Personal property			
ASSESSED VALUE	\$ 540,278	BOE VALUE	\$ 530,000

Date of hearing: May 24, 2022

Recording ID# HPA52422

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,906 square feet, built in 2007 and is of average plus construction quality located on 0.13 acres.

The appellant submitted three comparable sales [#986035-103 sold for \$457,000 in October 2020; #154046-224 sold for \$466,500 in August 2020; and #154224-062 sold for \$499,000 in June 2020].

The appellant requested a value of \$487,500.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales grid and the appellant's comparable sales both support a value of \$530,000.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$530,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA JV BORROWER 2019-1 ML LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 164172-006

PROPERTY LOCATION: 13810 NE 37th Cir
Vancouver, WA 98682

PETITION: 405

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 168,000	\$	168,000
Improvements	\$ 407,086	\$	407,086
Personal property			
ASSESSED VALUE	\$ 575,086	BOE VALUE	\$ 575,086

Date of hearing: May 24, 2022

Recording ID# HPA52422

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,172 square feet, built in 2006 and is of average plus construction quality located on 0.19 acres.

The appellant submitted three comparable sales [#986036-473 sold for \$525,000 in June 2020; #164288-048 sold for \$503,000 in July 2020; and #110175-376 sold for \$610,000 in September 2020].

The appellant requested a value of \$568,700.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales grid supports the assessed value of \$575,086.

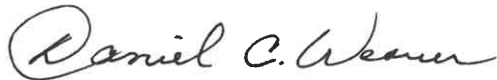
DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$575,086 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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